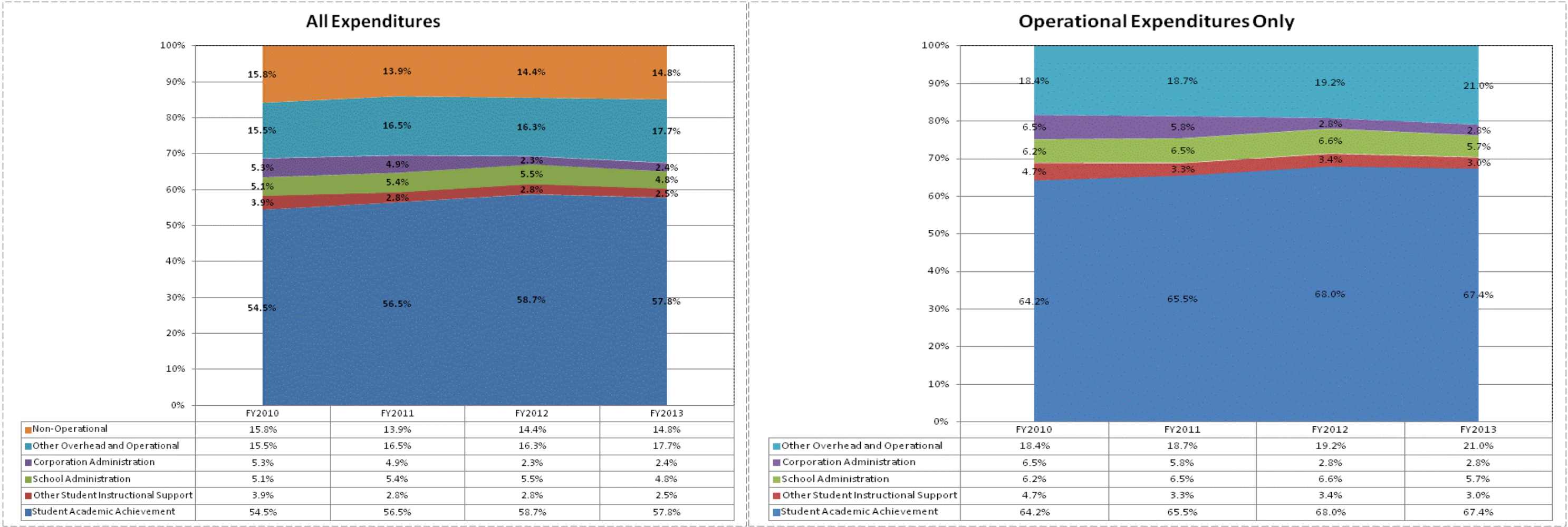


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Washington Com Schools (1405)

Washington Com Schools (1405)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$13,466,360	59.0%	\$14,032,089	53.2%	\$14,881,209	58.7%	\$13,797,628	57.8%
Student Instructional Support	\$1,845,864	8.1%	\$1,952,801	7.4%	\$2,103,274	8.3%	\$1,743,153	7.3%
Overhead and Operational	\$3,952,873	17.3%	\$5,339,534	20.2%	\$4,715,576	18.6%	\$4,801,648	20.1%
Nonoperational	\$3,549,063	15.6%	\$5,073,388	19.2%	\$3,635,713	14.4%	\$3,541,680	14.8%
Grand Total	\$22,814,159		\$26,397,812		\$25,335,772		\$23,884,108	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	67.1%	60.6%	67.0%	65.1%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Washington Com Schools (1405)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$57,777	\$335,493	\$256,545	\$271,730	370%	-19%	6%
11100 Regular Programs; Elementary	\$3,714,424	\$5,441,941	\$5,437,500	\$5,193,947	40%	-5%	-4%
11200 Regular Programs; Middle/Junior High	\$1,072,480	\$1,498,478	\$1,461,812	\$1,508,466	41%	1%	3%
11300 Regular Programs; High School	\$1,711,134	\$2,397,769	\$2,381,225	\$2,508,342	47%	5%	5%
11350 Regular Programs; High School; Academic Honors Diploma	\$24,300	\$24,875	\$138,071	\$229,179	> 500%	> 500%	66%
11420 Vocational Education; Agriculture B	\$43,480	\$66,676	\$75,207	\$75,406	73%	13%	0%
11430 Vocational Education; Distributive Education	\$62,124	\$90,245	\$93,578	\$95,069	53%	5%	2%
11450 Vocational Education; Consumer and Homemaking	\$113,901	\$157,628	\$94,204	\$96,291	-15%	-39%	2%
11470 Vocational Education; Business Education	\$126,482	\$204,811	\$216,462	\$221,136	75%	8%	2%
11480 Vocational Education; Industrial Education A	\$64,645	\$116,342	\$127,248	\$119,454	85%	3%	-6%
11590 Other Vocational Education Programs	\$32,253	\$5,730	\$0	\$0	-100%	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$42,714	\$85,827	\$57,636	\$56,127	31%	-35%	-3%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12520 Culturally Different; Compensatory	\$913	\$0	\$0	\$0	-100%	N/A	N/A
14100 Summer School Programs; Elementary	\$0	\$14,531	\$1,108	\$0	N/A	-100%	-100%
14300 Summer School Programs; High School	\$40,584	\$33,824	\$39,732	\$18,165	-55%	-46%	-54%
16100 Remediation Testing	\$100,218	\$175,819	\$119,109	\$52,291	-48%	-70%	-56%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$821	\$946	\$1,630	N/A	98%	72%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$48,998	\$108,665	\$147,458	\$119,460	144%	10%	-19%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$1,415,679	\$1,874,270	\$1,993,385	\$2,177,294	54%	16%	9%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$0	\$12,317	N/A	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$0	\$195,434	\$223,569	\$133,549	N/A	-32%	-40%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$89,579	\$32,194	\$29,144	\$32,900	-63%	2%	13%
22130 Improvement of Instruction; Instructional Staff Training	\$40,048	\$53,353	\$8,081	\$3,084	-92%	-94%	-62%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$4,000	\$4,805	\$0	N/A	-100%	-100%
22220 Library/Media Services; School Library	\$203,767	\$304,718	\$242,041	\$288,694	42%	-5%	19%
22250 Library/Media Services; Computer Assisted Instruction Services	\$8,530	\$0	\$0	\$0	-100%	N/A	N/A
22360 Instruction, Related Technology; Network Support	\$400,830	\$500,717	\$1,241,313	\$345,114	-14%	-31%	-72%
22900 Other Support Service, Instructional Staff	\$0	\$0	\$11,734	\$10,607	N/A	N/A	-10%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$168,378	\$0	\$0	\$0	-100%	N/A	N/A
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$4,118	\$3,277	\$39,707	\$45,217	> 500%	> 500%	14%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$91,364	\$257,933	\$395,369	\$143,147	57%	-45%	-64%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$46,719	\$44,220	\$39,013	N/A	-16%	-12%
26497 2007 Account Code - Teachers Retirement Fund	\$421,637	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$10,100,357	\$14,032,089	\$14,881,209	\$13,797,628	37%	-2%	-7%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$7,578	\$0	\$1,565	N/A	-79%	N/A
21220 Guidance Services; Counseling Services	\$372,139	\$512,747	\$571,570	\$470,193	26%	-8%	-18%
21290 Guidance Services; Other Guidance Services	\$5,743	\$1,513	\$0	\$0	-100%	-100%	N/A
21340 Health Services; Nurse Services	\$81,707	\$123,005	\$145,542	\$123,874	52%	1%	-15%
21390 Health Services; Other Health Services	\$0	\$5,531	\$2,320	\$1,865	N/A	-66%	-20%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$1,613	N/A	N/A	N/A
24100 Office of The Principal	\$774,999	\$1,199,616	\$1,271,642	\$1,034,235	33%	-14%	-19%
24900 Other Support Services, School Administration	\$76,332	\$102,812	\$112,201	\$109,807	44%	7%	-2%
Student Instructional Support Total	\$1,310,919	\$1,952,801	\$2,103,274	\$1,743,153	33%	-11%	-17%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$17,900	\$19,307	\$18,330	\$18,212	2%	-6%	-1%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Washington Com Schools (1405)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
23150 Board of Education; Legal Services	\$4,393	\$5,726	\$3,259	\$1,185	-73%	-79%	-64%
23160 Board of Education; Promotion Expenses	\$2,511	\$591	\$1,068	\$601	-76%	2%	-44%
23210 Executive Administration; Office of The Superintendent	\$191,058	\$263,828	\$263,822	\$353,788	85%	34%	34%
23220 Executive Administration; Community Relations	\$8,043	\$15,341	\$9,332	\$493	-94%	-97%	-95%
23230 Executive Administration; Staff Relations and Negotiations	\$9,745	\$68	\$192	\$4,232	-57%	> 500%	> 500%
25160 Fiscal Services; Financial Accounting	\$62,206	\$106,197	\$117,798	\$120,718	94%	14%	2%
25191 Other Fiscal Services; Refund of Revenue	\$2,144	\$0	\$0	\$0	-100%	N/A	N/A
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$3,557	\$6,532	N/A	N/A	84%
25199 Other Fiscal Services; Other	\$0	\$709,978	\$0	\$0	N/A	-100%	N/A
25730 Personnel Services; Personnel Services	\$0	\$0	\$0	\$10,249	N/A	N/A	N/A
25790 Personnel Services; Other Professional Services	\$0	\$251,517	\$162,523	\$51,060	N/A	-80%	-69%
25890 Other Technology Services	\$0	\$0	\$273	\$0	N/A	N/A	-100%
25990 Other Support Services, Central	\$20,140	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,279,264	\$1,944,529	\$1,855,061	\$1,719,082	34%	-12%	-7%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$298	\$221	\$665	\$7,413	> 500%	> 500%	> 500%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$82,892	\$91,379	\$55,062	\$30,212	-64%	-67%	-45%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$902	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$260,672	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$7,575	\$8,305	\$7,674	\$9,637	27%	16%	26%
26600 Operation and Maintenance of Plant Services; Security Services	\$5,057	\$3,750	\$0	\$0	-100%	-100%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$129,390	\$133,833	\$195,724	\$217,818	68%	63%	11%
27010 Student Transportation; Service Area Direction	\$79,105	\$96,073	\$106,656	\$98,941	25%	3%	-7%
27100 Student Transportation; Vehicle Operation	\$164,476	\$240,383	\$183,118	\$207,338	26%	-14%	13%
27200 Student Transportation; Monitoring Services	\$0	\$0	\$1,001	\$0	N/A	N/A	-100%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$65,241	\$46,090	\$47,475	\$29,847	-54%	-35%	-37%
27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$0	\$0	N/A	N/A	N/A
27500 Student Transportation; Insurance on Buses	\$5,888	\$28	\$0	\$0	-100%	-100%	N/A
27700 Student Transportation; Contracted Transportation Services	\$275,690	\$292,949	\$315,361	\$454,264	65%	55%	44%
27900 Student Transportation; Other Student Transportation Services	\$128,839	\$159,200	\$135,877	\$165,561	29%	4%	22%
31100 Food Services Operations; Service Area Direction	\$27,113	\$24,689	\$25,553	\$30,927	14%	25%	21%
31200 Food Services Operations; Food Preparation and Dispensing	\$263,359	\$430,323	\$530,736	\$555,920	111%	29%	5%
31400 Food Services Operations; Food Purchases	\$307,736	\$405,025	\$596,181	\$644,414	109%	59%	8%
31900 Other Food Services	\$45,952	\$90,203	\$79,276	\$63,204	38%	-30%	-20%
Overhead and Operational Total	\$3,447,588	\$5,339,534	\$4,715,576	\$4,801,648	39%	-10%	2%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$2,608	\$0	\$0	N/A	-100%	N/A
33300 Civic Services	\$0	\$5,566	\$8,455	\$7,232	N/A	30%	-14%
33400 Athletic Coaches	\$89,919	\$100,312	\$111,783	\$104,563	16%	4%	-6%
33920 Contributions to Historical Societies	\$600	\$600	\$600	\$0	-100%	-100%	-100%
33940 Child Care Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33990 Other Community Services; Other	\$6,542	\$0	\$1,337	\$0	-100%	N/A	-100%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$1,316	\$49,460	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$510,837	\$2,650	\$0	\$0	-100%	-100%	N/A
44000 Facilities Acquisition and Construction; Educational Specifications Development	\$0	\$1,733	\$0	\$0	N/A	-100%	N/A
45100 Building Acquisition, Construction and Improvements	\$299,596	\$1,561,149	\$42,964	\$0	-100%	-100%	-100%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$38,971	\$31,564	\$15,017	N/A	-61%	-52%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$113,814	\$84,396	\$37,648	\$15,855	-86%	-81%	-58%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$265,948	\$231,967	\$110,114	\$40,066	-85%	-83%	-64%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$58,056	\$0	\$19,981	\$0	-100%	N/A	-100%
51100 Debt Services; Principal on Debt; Bonds	\$715,825	\$651,071	\$667,810	\$680,470	-5%	5%	2%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Washington Com Schools (1405)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$19,853	\$438	\$0	\$17,402	-12%	> 500%	N/A
52100 Debt Services; Interest on Debt; Bonds	\$47,972	\$128,929	\$272,190	\$334,530	> 500%	159%	23%
52200 Debt Services; Interest on Debt; Temporary Loans	\$132,830	\$214,760	\$157,767	\$131,625	-1%	-39%	-17%
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$0	\$0	\$0	\$24,920	N/A	N/A	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,175,000	\$977,780	\$1,094,850	\$1,164,850	-1%	19%	6%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$1,021,000	\$1,078,650	\$1,005,150	N/A	-2%	-7%
54200 Common School Fund; Principal	\$73,390	\$0	\$0	\$0	-100%	N/A	N/A
Nonoperational Total	\$3,511,497	\$5,073,388	\$3,635,713	\$3,541,680	1%	-30%	-3%
Prorated By Fund							
26491 2007 Account Code - PERF	\$90,736	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$740,062	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$3,168,053	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$3,810	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$441,138	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$4,443,798	\$0	\$0	\$0	N/A	N/A	N/A